

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
In Re:

CZARNIKOW-RIONDA SUGAR TRADING INC.

Chapter 7  
Case No. 99-10497 (RDD)

Debtor.  
-----X

**AMENDED PROPOSED DISTRIBUTION REPORT**

I, Kenneth P. Silverman, Trustee herein, certify that claims filed and docketed in this case by the Clerk of the Bankruptcy Court, have, consistent with the proposed distribution, been reviewed, and all orders of Court have been examined, and state that based on the review I propose to make the following distribution:

**SUMMARY OF DISTRIBUTION:**

Secured Liens	\$ 0.00*
Chapter 7 Administrative Expenses:	\$ 371,677.98
Chapter 11 Administrative Expenses:	\$ 0.00
Priority Claims [§507(a)(2)-(a)(7),(9)]:	\$ 0.00
Secured Tax Liens:	\$ 0.00
Priority Claims [§507(a)(8)]	\$ 8,250.00
General Unsecured Claims:	\$ 581,789.16*
Funds Paid to Third Parties	\$ 0.00
Other:	\$ 0.00

**TOTAL AMOUNT TO BE DISTRIBUTED:** \$ 961,717.14

TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	INTERIM PAYMENT TO DATE	FINAL DIVIDEND %
Section 726(a) and (b) and Section 507(a)(1) [Chapter 7 costs of administration including court costs and U.S. Trustee quarterly fees pursuant to 28 U.S.C. 1930(6)]		\$1,420,840.20	\$1,049,162.22 (Balance due of \$371,677.98)	100%
CLAIM NUMBER	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF INTERIM DIVIDEND	AMOUNT OF DIVIDEND
---	KENNETH P. SILVERMAN, ESQ., TRUSTEE - COMMISSIONS	\$136,981.49	\$0.00	\$136,981.49 <sup>1</sup>
---	SILVERMAN PERLSTEIN & ACAMPORA LLP - FEES	\$636,524.20	\$547,013.20	\$89,511.00
---	SILVERMAN PERLSTEIN & ACAMPORA LLP - EXPENSES	\$26,203.12	\$21,577.29	\$4,625.83
---	BDO SEIDMAN, LLP 330 MADISON AVENUE NEW YORK, NY 10017 FEES	\$468,390.70	\$406,241.58	\$62,149.12
---	BDO SEIDMAN, LLP 330 MADISON AVENUE NEW YORK, NY 10017 EXPENSES	\$2,483.44	\$1,409.20	\$1,074.24
---	FISCHER & MANDELL LLP 546 FIFTH AVENUE 15 <sup>TH</sup> FLOOR NEW YORK, NY 10036	\$20,548.00	\$13,376.70	\$7,171.30

<sup>1</sup> This figure is inclusive of the Trustee's commissions awarded in the amount of \$115,981.49 and \$21,000 506(c) payment from the secured parties.

	FEES			
	FISCHER & MANDELL	\$435.00	420.00	15.00
	LLP			
	546 FIFTH AVENUE			
	15 <sup>TH</sup> FLOOR			
	NEW YORK, NY 10036			
	EXPENSES			
---	RICARDO TEPEDINO,	\$76,500.00	\$0.00	\$76,500.00 <sup>2</sup>
	ESQ.			
30	BRAUNER BARON	\$90,000.00	\$90,000.00	\$0.00
	ROSENZWEIG & KLEIN			
	LLP			
	ALAN NISSELSOON,			
	ESQ.			
	61 BROADWAY, 18 <sup>TH</sup>			
	FLOOR			
	NEW YORK, NY 10006			
	FEES			
---	DAVID R. MALTZ &	\$2,139.50	\$2,139.50	\$0.00
	CO., INC. -			
	AUCTIONEER			
	155 TERMINAL DRIVE			
	PLAINVIEW, NEW			
	YORK 11803			
	FEES			
---	DAVID R. MALTZ &	\$6,984.75	\$6,984.75	\$0.00
	CO., INC. -			
	AUCTIONEER			
	155 TERMINAL DRIVE			
	PLAINVIEW, NEW			
	YORK 11803			
	EXPENSES			
	CLERK OF THE U.S.	\$150.00	\$0.00	\$150.00
	BANKRUPTCY COURT			

<sup>2</sup> This figure includes the final distribution due Ricardo Teppedino, Esq. of \$70,000.00, plus the \$6,500.00 agreed upon by the secured bank group to cover costs to file protests in Brazil.

TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	INTERIM PAYMENT TO DATE	FINAL DIVIDEND %
Section 726(a) and (b) and Section 507(a)(1) (Debtor-in- possession (DIP) administrative expenses)	\$0.00	0.00%	0.00%

CLAIM NUMBER CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF INTERIM DIVIDEND	AMOUNT OF DIVIDEND
--------------------------	-------------------------------	----------------------------------	-----------------------

TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	INTERIM PAYMENT TO DATE	FINAL DIVIDEND %
Section 507(a)(2) Gap claims arising in involuntary cases and allowed pursuant to Section 502(f)	\$0.00	0.00%	0.00%

CLAIM NUMBER CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF INTERIM DIVIDEND	AMOUNT OF DIVIDEND
--------------------------	-------------------------------	----------------------------------	-----------------------

TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	INTERIM PAYMENT TO DATE	FINAL DIVIDEND %
Section 507(a)(3) - Wages, salaries or commissions limited to \$10,000	\$0.00	0.00%	0.00%

CLAIM NUMBER CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF INTERIM DIVIDEND	AMOUNT OF DIVIDEND
--------------------------	-------------------------------	----------------------------------	-----------------------

TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	INTERIM PAYMENT TO DATE	FINAL DIVIDEND %
Section 507(a)(4) Contributions to Employee Benefit Plans	\$0.00	0.00%	0.00%

CLAIM NUMBER CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF INTERIM DIVIDEND	AMOUNT OF DIVIDEND
--------------------------	-------------------------------	----------------------------------	-----------------------

TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	INTERIM PAYMENT TO DATE	FINAL DIVIDEND %
Section 507(a)(5) - Farmers' and Fishermans' claims to the extent of \$4,925		\$0.00	0.00%	0.00%
CLAIM NUMBER	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF INTERIM DIVIDEND	AMOUNT OF DIVIDEND
TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	INTERIM PAYMENT TO DATE	FINAL DIVIDEND %
Section 507(a)(6) - Deposits by consumers to the extent of \$2,225		\$0.00	0.00%	0.00%
CLAIM NUMBER	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF INTERIM DIVIDEND	AMOUNT OF DIVIDEND
TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	INTERIM PAYMENT TO DATE	FINAL DIVIDEND %
Section 507(a)(7) Alimony, Maintenance and Support		\$0.00	0.00%	0.00%
CLAIM NUMBER	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF INTERIM DIVIDEND	AMOUNT OF DIVIDEND
TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	INTERIM PAYMENT TO DATE	FINAL DIVIDEND %
Secured Liens		\$55,592,376.37	\$1,200,000.00 (Received Interim Distribution of 2.78%)	0.00%
CLAIM NUMBER	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF INTERIM DIVIDEND	AMOUNT OF DIVIDEND
18	FORTIS (USA) FINANCE LLC	\$12,500,000.00	\$347,946.02	\$0.00
33	SOCIETE GENERALE	\$11,845,652.29	\$329,731.80	\$0.00

34	SOCIETE GENERALE	\$3,485,493.00	\$0.00 <sup>3</sup>	\$0.00
37	STANDARD BANK LONDON LTD.	\$13,598,077.00	\$378,511.73	\$0.00
38A	BANQUE WORMS	\$10,352,710.01	\$0.00 <sup>4</sup>	\$0.00
45	CREDIT AGRICOLE INDOSUEZ	\$5,166,406.54	\$143,810.45	\$0.00
TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	INTERIM PAYMENT TO DATE	FINAL DIVIDEND %
Section 724(b) - Tax Liens		\$0.00	0.00%	0.00%
CLAIM NUMBER	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF INTERIM DIVIDEND	AMOUNT OF DIVIDEND
TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	INTERIM PAYMENT TO DATE	FINAL DIVIDEND %
Section 507(a)(8) - Tax claims excluding fines and penalties		\$8,250.00	0.00%	100%
CLAIM NUMBER	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF INTERIM DIVIDEND	AMOUNT OF DIVIDEND
2	NYC DEPT. OF FINANCE BANKRUPTCY & ASSIGNMENT UNIT 345 ADAMS ST. 10 <sup>TH</sup> FLOOR BROOKLYN, NY 11201	\$8,250.00	\$0.00	\$8,250.00

<sup>3</sup> The interim distribution was based on an analysis of security interest of the secured parties, their respective priority as reflected in the UCC-1 Filing Statements, and was made upon notice to all secured parties. As such, no interim distribution was made to Societe Generale and there will be no final distribution on their secured claim.

<sup>4</sup> The interim distribution was based on an analysis of security interest of the secured parties, their respective priority as reflected in the UCC-1 Filing Statements, and was made upon notice to all secured parties. As such, no interim distribution was made to Banque Worms and there will be no final distribution on their secured claim.

TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	INTERIM PAYMENT TO DATE	FINAL DIVIDEND %
Section 507(a)(9) - Capital Commitments to FDIC, et al.	\$0.00	0.00%	0.00%

CLAIM NUMBER	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF INTERIM DIVIDEND	AMOUNT OF DIVIDEND
-----------------	----------	-------------------------------	----------------------------------	-----------------------

TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	INTERIM PAYMENT TO DATE	FINAL DIVIDEND %
Section 726(a)(2) General Claims (To be paid pro-rata after costs of administration and priority claims are paid in full)	\$80,272,590.09	0.00%	0.72%

CLAIM NUMBER	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF INTERIM DIVIDEND	AMOUNT OF DIVIDEND
-	Compania Azucarera Salvadorens, S.A. c/o Law Offices of Michael S. Hacker 200 South Biscayne Blvd., Ste 3800 Miami, FL 33131-2310	\$164,160.00	\$0.00	\$1,373.83
18B	Fortis (USA) Finance LLC 520 Madison Avenue New York, NY 10022	\$12,152,053.98	\$0.00	\$11,698.70
45B	Credit Agricole Indosuez Attn: Valerie Ollier 520 Madison Avenue New York, NY 10022	\$5,022,596.09	\$0.00	\$42,033.35
1	Sprint 8330 Ward Parkway Kansas City, MO 64114	\$3,732.33	\$0.00	\$31.24
3	Vista Software Services Inc. 150 White Plains Road Tarrytown, NY 10591	\$26,226.47	\$0.00	\$219.49
4	Igenio El Angel S.A. De C.V. c/o Law Offices of Michael S. Hacker 200 South Biscayne Blvd., Ste 3800 Miami, FL 33131-2310	\$582,945.10	\$0.00	\$4,878.58
5	Toshoku Ltd. 14 <sup>th</sup> Floor, Alphage House 2 Fore Street London EC2Y 5DJ England	\$5,935.86	\$0.00	\$49.68

6	Sucden UK Ltd. 5 London Bridge Street London SE1 9SG England	\$963,217.89	\$0.00	\$8,061.02
7	Cane International Corp. s/a Fluxo-Comercio E Assessoria International Rua Dr. Renato Paes de Barros 778-2 Anda Itaim Bibi Sao Paulo- SP Brazil	\$28,440.00	\$0.00	\$238.01
8	Top Glory (Top Glory Sugar Co., Ltd) 2802 Top Glory Tower 262 Gloucester Road Causeway Bay Hong Kong	\$136,307.21	\$0.00	\$1,140.73
9	Amaro Stuber E Advogados AV Paulista 1499 18 Andar CEP 01311 928 Sao Paulo SP Brazil	\$949.54	\$0.00	\$7.95
13	Kenny Stearns 26 Broadway, 27 <sup>th</sup> Floor New York, NY 10004-1882	\$10,650.00	\$0.00	\$89.13
14A	GE Capital Corp. Successor to Carr Financial Serv. United Portfolio Management, Inc. Attn: Jodi Munkelwitz 1360 Energy Park Drive, Ste 340 St. Paul, MN 55108	\$2,154.86	\$0.00	\$18.03
14B	GE Capital Corp. Successor to Carr Financial Serv. United Portfolio Management, Inc. Attn: Jodi Munkelwitz 1360 Energy Park Drive, Ste 340 St. Paul, MN 55108	\$200.00	\$0.00	\$1.67
15	New York Sugar Trade Lab Inc. 30 Terminal Avenue, West Clark, NJ 07066	\$507.30	\$0.00	\$4.25
17	Intercoast Shipping, Ltd. Lyon, Skoufalos, Proios & Flood, LLP Attn: Kirk M.H. Lyons Herald Square Building 1350 Broadway, Ste 1507 New York, NY 10018-7715	\$30,667.56	\$0.00	\$256.65
19	RZB Finance, LLC c/o Paul R. Wiener, Esq. Connell & Wiener, LLP 545 Fifth Avenue New York, NY 10017	\$661,482.86	\$0.00	\$5,535.85
20	Copersucar Rua Borges de Figueiredo 237 03110 900 Sao Paulo SP Brazil	\$1,642,230.00	\$0.00	\$13,743.57
21	Mitsui Co. Attn: Sam Danzis, Esq. 200 Park Avenue	\$24,693.26	\$0.00	\$206.65



	New York, NY 10166-0130			
22	Redview S.A. AV Libertador Lavalleja 1532 Piso 10 of 12 Montevideo Uruguay	\$2,107,389.20	\$0.00	\$17,636.42
23	Cero Navigation Attn: Robert G. Shaw, Esq. c/o Healy & Baillie, LLP 29 Broadway New York, NY 10006	\$28,599.44	\$0.00	\$239.34
24	Refco Group Ltd., LLC James Behrmann, Chief Credit Officer One World Financial Center 200 Liberty Street New York, NY 10281	\$2,857,364.63	\$0.00	\$23,912.85
25	Anthony Lombardo 769 Wesley Street Baldwin, NY 11510	\$3,554.47	\$0.00	\$29.75
26	John Gethins 800 Tuckahoe Rd. Yonkers, NY 10710	\$3,428.49	\$0.00	\$28.69
28	Merrill Lynch Commodity Finance Inc. World Financial Center, South Tower New York, NY 10080	\$3,025,930.18	\$0.00	\$25,323.55
29	Cargill International S.A. Geneva Branch 14 Chemin de Normandle CH-1211 Genera 12, Switzerland	\$48,443.75	\$0.00	\$405.42
30A	Brauner Baron Rosenzweig & Klein, LLP Alan Nisselson, Esq. 61 Broadway, 18 <sup>th</sup> Floor New York, NY 10006	\$0.00	\$0.00	\$0.00
31	Vision Royal Commodities Corp. Units 1007 and 2402 Cityland Condominium 10, Tower 1 H.V. Dela Costa Street Salcedo Village, Makati City Philippines	\$22,900.65	\$0.00	\$191.65
32	La Filipina Uy Gonco Corp. Rm 501 S. State Centre Bldg. 333 Juan Luna St Binondo Manila Philippines	\$5,756.00	\$0.00	\$48.17
33A	Societe Generale	11,214,367.73	\$0.00	\$93,851.34 <sup>6</sup>

<sup>6</sup> In exchange for the assignment to the Bank Group of all of the estate's right, title and interest in and to the Brazilian Litigation, Societe Generale, Standard Bank London and Banque Worms have agreed to a voluntary reduction in their pro rata distribution in a proportionate share in the aggregate of \$97,500.00, which sum represents the Trustee's additional commissions of \$21,000.00, payment due special counsel,

	Attn: Legal Department 1221 Avenue of the Americas New York, NY 10020			<u>-\$29,055.00</u> \$64,796.34
34	Societe Generale Attn: Ms. Kathleen Sweeney 1221 Avenue of the Americas New York, NY 10020	\$3,396,762.82	\$0.00	\$28,426.99 <sup>6</sup> <u>-\$8,775.00</u> \$19,651.99
35	Prudential Securities Inc. Attn: Kenneth P. Coleman, Esq. Cadwalader, Wickersham & Taft 100 Maiden Lane New York, NY 10038	500,568.91	\$0.00	\$4,189.19
36	P-B Finance Ltd. Attn: Kenneth P. Coleman, Esq. Cadwalader, Wickersham & Taft 100 Maiden Lane New York, NY 10038	\$7,100,939.02	\$0.00	\$59,426.68
37A	Standard Bank London Limited Attn: Gerald R. Freedman, Esq. c/o Morgan, Lewis & Bockus LLP 101 Park Avenue New York, NY 10178	\$12,873,399.09	\$0.00	\$107,735.53 <sup>6</sup> <u>-\$33,442.50</u> \$74,293.03
38B	Banque Worms Attn: Regis Finet Tour Boltair 1 Place Des Degres 92059, La Defense Paris France	\$0.00 – claim subsumed by Claim No. 38A	\$0.00	\$0.00
38C	Banque Worms Attn: Regis Finet Tour Boltair 1 Place Des Degres 92059, La Defense Paris France	\$10,089,161.13	\$0.00	\$84,434.66 <sup>6</sup> <u>-\$26,227.50</u> \$58,207.16
39	Fabrica Nacional De Quimicos SA Final 67 Avenida Sur No 255 A Colonia Roma San Salvador, El Salvador	\$429.08	\$0.00	\$3.59
40	Manuel Enrique Flamenco Final 67 Avenida Sur No 255 A Colonia Roma San Salvador, El Salvador	\$1,206.55	\$0.00	\$10.10
42	Robert Gutman 5 East 22 <sup>nd</sup> Street New York, NY 10010	\$3,426.86	\$0.00	\$28.68
43	BMCC America, Inc. Lyons, Skoufalos, Proios & Flood, LLP 1350 Broadway, Ste 1507 New York, NY 10018-7702	\$305,000.00	\$0.00	\$2,552.50
44	GNI Ltd. c/o L.P. Harrison 3 <sup>rd</sup> Curtis, Mallet-Prevost, Colt & Mosle LLP	\$0.00	\$0.00	\$0.00

Ricardo Teppedino, Esq., in the amount of \$70,000.00 for their efforts in the Brazilian Litigation, and an additional payment of \$6,500.00 for reimbursement to Ricardo Teppedino, Esq., to file protests in Brazil.

	101 Park Avenue New York, NY 10178			
46	John C. Cody 12 Main Street New Canaan, CT 06840	\$3,428.49	\$0.00	\$28.69
47	Fimat International Banque S.A. (U.K. Branch) 630 Fifth Avenue, Suite 500 New York, NY 10111	\$5,177,446.98	\$0.00	\$43,329.27
48	Pitney Bowes Credit Corp 27 Waterview Drive Shelton, CT 06484-5151.	\$1,360.78	\$0.00	\$11.39
49	Merrill Lynch Futures Inc. World Financial Center South Tower New York, NY 10080	\$42,231.33	\$0.00	\$353.43
52	XYZ Two Way Radio Svc. 275 20 <sup>th</sup> Street Brooklyn, NY 11215	\$346.20	\$0.00	\$2.90

TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	INTERIM PAYMENT TO DATE	FINAL DIVIDEND %
Section 726(a)(3) Late unsecured claims.		\$669,020.71	0.00%	0.00%
CLAIM NUMBER	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF INTERIM DIVIDEND	AMOUNT OF DIVIDEND
50	GNI LTD.	\$484,064.60	\$0.00	\$0.00
51	PESTALOZZI GMUER & PATRY	\$85,218.42	\$0.00	\$0.00
53	GUY-PHILIPPE RUBELI, ATT	\$70,934.31	\$0.00	\$0.00
54	CHIOS DREAM SHIPPING AND TRADING, S	\$28,803.38	\$0.00	\$0.00

TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	INTERIM PAYMENT TO DATE	FINAL DIVIDEND %
Section 726(a)(4) - Fines penalties	\$0.00	0.00%	0.00%

CLAIM NUMBE R	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF INTERIM DIVIDEND	AMOUNT OF DIVIDEND
---------------------	----------	----------------------------------	----------------------------------	-----------------------

TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	INTERIM PAYMENT TO DATE	FINAL DIVIDEND %
Section 726(a)(5) - Interest	\$0.00	0.00%	0.00%

CLAIM NUMBE R	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF INTERIM DIVIDEND	AMOUNT OF DIVIDEND
---------------------	----------	----------------------------------	----------------------------------	-----------------------

TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	INTERIM PAYMENT TO DATE	FINAL DIVIDEND %
Section 726(a)(6) Surplus to Debtor	\$0.00	0.00%	0.00%

CLAIM NUMBE R	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF INTERIM DIVIDEND	AMOUNT OF DIVIDEND
---------------------	----------	----------------------------------	----------------------------------	-----------------------

The following claims are not included in the distribution because they have been disallowed by court order, have been withdrawn or by the claimant or have been superseded by the filing of a subsequent claim:

TYPE OF CLAIM	CLAIM #	CREDITOR AND ADDRESS	AMOUNT OF CLAIM	DISALLOWED /WITHDRAWN SUPERSEDED
------------------	---------	----------------------	--------------------	--

General Unsecured 726(a)(2)	000010	JOHN SCOTT 40 LYDECKER STREET ENGLEWOOD NJ 07631	\$55,469.00	Claim disallowed by Stipulation of Settlement in Adversary Proceeding
General Unsecured 726(a)(2)	000011	MIGUEL BARG 180 E END AVE APT 8F NEW YORK, NY 10128	\$196,776.92	Claim disallowed by Stipulation of Settlement in Adversary Proceeding
General Unsecured 726(a)(2)	000012	CANE INTERNATIONAL CORP RUA DR RENATO PAES DE BARROS 778 20 ANDAR SAO PAULO BRAZIL 04530-001	\$28,440.07	Withdrawn as duplicate to Claim No. 7, per letter agreement dated 7/24/06 and acknowledged on 8/2/06
General Unsecured 726(a)(2)	000016	MIGUEL BARG 180 E END AVE APT 8F NEW YORK, NY 10128	\$1,140,986.50	Amends no. 10. Claim disallowed by Stipulation of Settlement in Adversary Proceeding
General Unsecured 726(a)(2)	000027	ANNIE MOZES ESTATE OF JEAN MAX MOZES 365 ST. NICHOLAS AVENUE HAWORTH, NJ 07641	\$0.00	Claim disallowed by Stipulation of Settlement in Adversary Proceeding
General Unsecured 726(a)(2)	000041	DANIEL GUTMAN 6 BLUE SEA LANE KINGS POINT, NY 11024	\$525,149.95	Claim disallowed by Stipulation of Settlement in Adversary Proceeding

WHEREFORE, the Trustee certifies under penalty of perjury that the above statements are true and correct.

DATED: October 24, 2008

  
KENNETH P. SILVERMAN  
Trustee for the Estate of

CZARNIKOW-RIONDA SUGAR  
TRADING INC.